

IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF INDIANA  
HAMMOND DIVISION AT HAMMOND

In Re:	)	
	)	Chapter 11
Roger & Sons Construction, Inc	)	
	)	Case No. 09-21594
DIP/Debtor.	)	

Certificate of Service Monthly Report

I, Kenneth A. Manning, Attorney for DIP/Debtor, hereby certify that a true and complete copy of the Monthly Operating Reports for months ending in ***January 2011*** copies of which are attached hereto, was served upon the following individuals on the 17<sup>th</sup> day of February 2011

Electronic Notice on:

Office of the U.S. Trustee  
5th Floor, One Michiana Square  
100 East Wayne Street  
South Bend, IN 46601

Dated: 2-17-2011

/s/ Kenneth A. Manning  
Kenneth A. Manning

# U. S Trustee Basic Monthly Operating Report

Case Name: Roger and Sons Construction Inc

Date Case Filed: 4/27/2009

13 April-10

14 May-10

Case Number: 09-21594

Month Case Filed: April-09

15 June-10

16 July-10

17 August-10

For Month: Jan-11

18 September-10

Enter month # 20

19 October-10


20 November-10

21 December-10

22 January-11

23 February-11

24 March-11

Managing Shareholder/Member:   
(signed)

(printed) Nancy E. Martinez - Assistant Vice President

## OFFICE OF THE U. S. TRUSTEE REGION 10

## Post Petition Taxes Record

Case Name: Roger and Sons Construction Inc

Case #: 09-21594

		<u>Current Month Taxes</u>	<u>Amount Paid</u>	<u>Balance Due</u>	<u>Post Petition Taxes YTD</u>	<u>Post Petition Paid YTD</u>	<u>Post Petition Unpaid YTD</u>	
Federal Employment Taxes (form 941) 2015	2015	\$47,134.54	\$39,325.69	\$15,688.88	\$565,156.27	\$549,467.39	\$15,688.88	OK
Federal Unemployment Taxes (form 940) 2016	PrePetition			\$0.00	\$0.00	\$0.00	\$0.00	
	PostPetition	\$226.78	\$0.00	\$467.11	\$3,805.85	\$3,338.74	\$467.11	
State Withholding Taxes	9144 IN	\$5,367.97	\$5,474.95	\$5,367.97	\$61,061.50	\$55,693.53	\$5,367.97	OK
	9144-PORTER CO IN	\$70.21	\$49.35	\$70.21	\$1,209.43	\$1,139.22	\$70.21	OK
	9144-LAPORTE CO IN	\$0.00	\$0.00	\$0.00	\$64.56	\$64.56	\$0.00	OK
	9125 IL	\$982.28	\$766.48	\$982.28	\$6,686.17	\$5,703.89	\$982.28	OK
State Unemployment Taxes	9145 IN	\$14,769.29	\$3,254.13	\$14,769.29	\$40,728.27	\$25,958.98	\$14,769.29	OK
9145 IN, 9126 IL	9126 IL	\$2,058.84	\$0.00	\$2,058.84	\$4,063.50	\$2,004.66	\$2,058.84	OK
State Sales Tax	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL		\$70,609.91	\$48,870.60	\$39,404.58	\$682,775.55	\$643,370.97	\$39,404.58	

adj july 2010 employees met cei	2016	\$1,064.94	PD 1ST QUARTER 2010 04-29-10	adj	-1676.19 ceiling met
	9144 in	\$2,531.39	PD MARCH 2010 4-19-10		
	9144 porter co	\$21.07	PD MARCH 2010 4-19-10		
	9144 laporte co	\$368.84	PD MARCH 2010 4-15-10		
	9145 in	\$6,375.47	PD 1ST QUARTER 2010 4-27-10	adj	-9988.21 adj
	9126 IL	\$1,382.29	PD 1ST QUARTER 2010 4-27-10	adj	-2378.14
					-16.66 ceiling met

## OFFICE OF THE U. S. TRUSTEE REGION 10

2010

## Statement of Receipts and Cash Disbursements

Case Name: Roger and Sons Construction Inc  
Case Number: 09-21594

Petition Month April 2009

STATEMENT OF CASH FLOW	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-10	Mar-10	YTD 2010-2011
<b>Beginning Cash</b>	<b>\$63,253</b>	<b>\$73,823</b>	<b>\$116,252</b>	<b>(\$163,357)</b>	<b>\$108,005</b>	<b>\$13,199</b>	<b>\$245,486</b>	<b>\$323,701</b>	<b>\$411,131</b>	<b>\$318,484</b>	<b>\$324,896</b>	<b>\$324,896</b>	<b>324896.28</b>
<b>CASH RECEIPTS</b>													
Cash Receipts/Sales													0.00
Collection Pre-Petition A/R		\$0	\$0	\$49,266	\$0	\$0	\$0	\$0	\$0				49266.49
Collection Post-Petition A/R	\$223,268	\$291,555	\$284,224	\$719,369	\$173,083	\$570,282	\$489,421	\$403,432	\$231,107	\$277,660	\$0	\$0	3663401.22
Loans													0.00
Contributions of Capital													0.00
<b>Other Income/Reimbursements</b>	<b>\$210</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$630</b>	<b>\$0</b>	<b>\$20,658</b>	<b>\$100</b>	<b>\$11</b>	<b>\$134</b>	<b>\$0</b>	<b>\$0</b>	<b>21745.94</b>
<b>TOTAL RECEIPTS</b>	<b>\$223,478</b>	<b>\$291,557</b>	<b>\$284,224</b>	<b>\$768,635</b>	<b>\$173,713</b>	<b>\$570,282</b>	<b>\$510,079</b>	<b>\$403,532</b>	<b>\$231,118</b>	<b>\$277,794</b>	<b>\$0</b>	<b>\$0</b>	<b>3734413.65</b>
<b>CASH DISBURSEMENTS</b>													
Inventory Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Net to Officers/Owners	\$8,991	\$7,200	\$7,220	\$9,226	\$7,342	\$7,285	\$9,255	\$7,388	\$13,292	\$8,978	\$0	\$0	86176.90
Net to Other Employees	\$94,610	\$101,349	\$302,571	\$150,322	\$94,633	\$160,483	\$177,630	\$77,762	\$128,406	\$138,334	\$0	\$0	1426099.59
Rent Payments	\$4,902	\$4,902	\$4,902	\$4,902	\$4,902	\$4,902	\$4,902	\$4,902	\$4,902	\$4,902	\$0	\$0	49017.48
Lease Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Mortgage Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Adequate Protection Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Insurance	\$5,135	\$5,135	\$9,301	\$8,644	\$8,759	\$8,750	\$8,628	\$8,836	\$8,750	\$3,728	\$0	\$0	75664.74
Utilities/Phone	\$3,327	\$1,765	\$2,041	\$2,429	\$2,359	\$2,820	\$2,835	\$2,087	\$3,005	\$3,494	\$0	\$0	26161.95
Tax Payments	\$37,781	\$37,860	\$149,760	\$92,713	\$41,027	\$75,357	\$72,128	\$44,657	\$54,816	\$48,871	\$0	\$0	654968.81
Supplies (Direct Cost to Job)	\$2,409	\$12,642	\$26,173	\$4,362	\$12,107	\$24,640	\$26,768	\$2,553	\$1,301	\$1,753	\$0	\$0	114727.39
Outside Labor	\$3,219	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3353.64
Travel/Entertainment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Payment to Attorneys	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Payment to Accountants	\$0	\$0	\$0	\$0	\$0	\$4,080	\$1,700	\$0	\$0	\$0	\$0	\$0	5780.00
Payment to Other Prof.	\$3,320	\$2,984	\$2,138	\$2,652	\$3,222	\$4,037	\$4,722	\$3,995	\$0	\$250	\$0	\$0	27318.82
U.S. Trustee Quarterly Fee	\$1,950	\$0	\$0	\$0	\$1,950	\$7,498	\$1,927	\$0	\$4,554	\$6,496	\$0	\$0	24375.43
Other Expense	\$47,266	\$75,156	\$59,728	\$222,004	\$92,219	\$38,143	\$121,369	\$163,924	\$104,740	\$54,577	\$0	\$0	979125.62
<b>TOTAL DISBURSEMENTS</b>	<b>\$212,909</b>	<b>\$249,127</b>	<b>\$563,834</b>	<b>\$497,274</b>	<b>\$268,519</b>	<b>\$337,995</b>	<b>\$431,864</b>	<b>\$316,102</b>	<b>\$323,765</b>	<b>\$271,382</b>	<b>\$0</b>	<b>\$0</b>	<b>3472770.37</b>
<b>NET CASH FLOW</b>	<b>\$10,570</b>	<b>\$42,430</b>	<b>(\$279,610)</b>	<b>\$271,362</b>	<b>(\$94,806)</b>	<b>\$232,287</b>	<b>\$78,215</b>	<b>\$87,429</b>	<b>(\$92,647)</b>	<b>\$6,412</b>	<b>\$0</b>	<b>\$0</b>	<b>261643.28</b>
<b>ADJUSTMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>
<b>ENDING CASH BALANCE</b>	<b>\$73,823</b>	<b>\$116,252</b>	<b>(\$163,357)</b>	<b>\$108,005</b>	<b>\$13,199</b>	<b>\$245,486</b>	<b>\$323,701</b>	<b>\$411,131</b>	<b>\$318,484</b>	<b>\$324,896</b>	<b>\$324,896</b>	<b>\$324,896</b>	<b>586539.56</b>
<b>PROFIT &amp; LOSS STATEMENT</b>													
Gross Receipts or Sales	\$212,660	\$296,881	\$981,764	\$320,107	\$299,765	\$506,872	\$365,574	\$200,847	\$328,790	\$442,960	\$0	\$0	\$3,956,218
Cost of Goods Sold	\$172,965	\$230,097	\$758,468	\$240,659	\$263,143	\$381,591	\$280,980	\$185,640	\$233,404	\$278,739	\$0	\$0	\$3,025,686
Other Income	\$210	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$224
<b>TOTAL INCOME</b>	<b>\$39,905</b>	<b>\$66,785</b>	<b>\$223,296</b>	<b>\$79,448</b>	<b>\$36,624</b>	<b>\$125,281</b>	<b>\$84,593</b>	<b>\$15,207</b>	<b>\$95,397</b>	<b>\$164,220</b>	<b>\$0</b>	<b>\$0</b>	<b>\$930,756</b>
<b>TOTAL EXPENSES</b>	<b>\$37,934</b>	<b>\$18,258</b>	<b>\$14,601</b>	<b>\$36,083</b>	<b>\$47,628</b>	<b>\$46,064</b>	<b>\$40,720</b>	<b>\$57,706</b>	<b>\$41,562</b>	<b>\$54,196</b>	<b>\$0</b>	<b>\$0</b>	<b>\$394,753</b>
<b>NET PROFIT/(LOSS)</b>	<b>\$1,971</b>	<b>\$48,527</b>	<b>\$208,695</b>	<b>\$43,365</b>	<b>(\$11,004)</b>	<b>\$79,216</b>	<b>\$43,873</b>	<b>(\$42,499)</b>	<b>\$53,836</b>	<b>\$110,024</b>	<b>\$0</b>	<b>\$0</b>	<b>\$536,004</b>

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2010 2010 2010 2010 2010 2010 2010 2010 2010 2011 2011 2011

## OFFICE OF THE U.S. TRUSTEE REGION 10

## Exhibit E Unpaid Bills (Since Case Filed)

	<u>Apr-10</u>	<u>May-10</u>	<u>Jun-10</u>	<u>Jul-10</u>	<u>Aug-10</u>	<u>Sep-10</u>	<u>Oct-10</u>	<u>Nov-10</u>	<u>Dec-10</u>	<u>Jan-11</u>	<u>Feb-11</u>	<u>Mar-11</u>	<u>Apr-11</u>	<u>May-11</u>
POST PETITION ACCOUNTS PAYABLE														
Less than 30 Days	\$29,352	\$24,093	\$43,525	\$15,958	\$18,438	\$33,877	\$38,501	\$25,080	\$83,282	\$125,480				
31- 60 Days Due	\$28,986	\$7,869	\$6,213	\$15,753	\$3,152	\$3,602	\$11,332	\$2,827	\$1,560	\$2				
61-90 Days Due	\$5,901	\$20,578	\$7,869	\$1	\$12,236	\$3,099	\$671	\$1,180	\$1,127	\$0				
90 Days and Greater Due	\$76,859	\$23,754	\$26,599	\$22,269	\$22,194	\$34,430	\$10,668	\$10,380	\$11,580	\$10,956				
AGED ACCOUNTS PAYABLE	\$141,098	\$76,294	\$84,206	\$53,982	\$56,021	\$75,007	\$61,171	\$39,468	\$97,550	\$136,438	\$0	\$0	\$0	\$0

\*\*For payables received with regard to pre-petition debts such as eqmt, credit cards, rents, etc.; since the cash collateral agreement does not include said items; do we continue to book into our AP system for proper record purposes and continue to release payments to only the items depicted in the cash collateral agmt?  
response: continue to book the monthly payment due

\*\* **Note for August:** *We received a credit for Insurance Premium leaving us a balance of -\$42,337.00 on current and future installments that do not reflect on August Payables*

\*\* Note for Sept Our insurance credit balance is : -56,776 does not reflect in Sept payables

\*\* note for dec 2009 thru current Our insurance credit balance is: -\$17,405. does not reflect in payables

\*\*\*\* Note for May 2010 Rough Terrain Crane was repossessed by Wells Fargo and is being stored at Chicago Machinery Co. 3142 Lincoln Highway Lynwood, IL 60411-7728  
Wells Fargo Note does not appear in payables from here forward

\*\*\*\*\* Note for Oct 2010 we received the credit balance in a form of a check from Braman Ins Agency in the amount of \$20,658

\*\*\*\*\* Note for Dec 2010 less than 30 days includes dec 2010 benefits FROM NOW ON

## OFFICE OF THE U. S. TRUSTEE REGION 10

## Exhibit E Money Owed To Business

MONTH	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11
AGED RECEIVABLES													
PRE-PETITION	<u>\$64,600</u>	<u>\$64,600</u>	<u>\$64,600</u>	<u>\$12,576</u>	<u>\$12,576</u>	<u>\$12,576</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
POST-PETITION													
0 - 29 Days	\$191,437	\$271,619	\$1,103,020	\$311,884	\$294,272	\$508,079	\$382,060	\$181,477	\$329,292	\$442,960			
30 - 59 Days	\$106,604	\$24,273	\$18,930	\$267,641	\$216,945	\$93,910	\$78,914	\$114,004	\$57,450	\$98,383			
60 - 89 Days	(\$2,815)	(\$4,284)	\$8,518	\$11,849	\$215,530	\$6,196	\$55,461	\$18,368	\$18,682	\$11,714			
90 or More Days	\$80,055	\$76,314	\$76,314	\$75,751	\$66,675	\$121,826	\$112,440	\$112,440	\$122,575	\$136,710			
	<u>\$375,281</u>	<u>\$367,921</u>	<u>\$1,206,782</u>	<u>\$667,125</u>	<u>\$793,421</u>	<u>\$730,011</u>	<u>\$628,874</u>	<u>\$426,290</u>	<u>\$527,998</u>	<u>\$689,767</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
GRAND TOTAL RECEIVABLES	<u>\$439,881</u>	<u>\$432,522</u>	<u>\$1,271,382</u>	<u>\$679,701</u>	<u>\$805,997</u>	<u>\$742,587</u>	<u>\$628,874</u>	<u>\$426,290</u>	<u>\$527,998</u>	<u>\$689,767</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

## \*\*\* PREPETITION

NOTE FOR FEB 2010	The following AR accounts are deemed uncollectable and will be written off FYE 03/2010. Liens have been placed on them.
berglund	\$ 75,910.00
focus	\$ 82,131.00
arthington	\$ 32,177.00
	<u>\$ 190,218.00</u>

## \*\*\* PREPETITION

NOTE FOR OCT 2010	The following AR account was deemed uncollectable and will be written off FYE 03/2011.
LaFarge	\$ 12,575.90

## OFFICE OF THE U. S. TRUSTEE REGION 10

## Comparison of Actual to Budgeted Projection

Case Name:		Case Number:				
Roger and Sons Construction Inc		09-21594				
	Current Month	Budgeted for Month	Difference	Actual YTD	Budgeted YTD	Difference YTD
Gross Income for Month:	\$442,960.00	\$222,982.36	\$219,977.64	\$3,315,979.00	\$1,744,192.19	\$1,571,786.81
	(from Cash detail)	(from projection)				
Expenses Paid for Month:	<u>\$271,382.00</u>	<u>\$219,729.38</u>	<u>\$51,652.62</u>	\$3,472,771.00	\$1,743,339.76	\$1,729,431.24
	(from Cash detail)					
Net Cash Flow:	\$6,412.00	\$3,252.98	\$3,159.02	(\$150,380.00)	\$4,105.41	(\$157,644.43)
Cash Balance End of Month:	\$324,896.00	\$100,000.00	\$224,896.00	\$1,771,621.46	\$1,000,000.00	\$771,621.46
		(from projection)				

\*\* New Budget Approval from Bank of America  
Nov 2010-through March 2011